

Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2012

	Packwood Airport	South County Airport	Water-Sewer Utility	Total Nonmajor Enterprise Funds
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 46,562	\$ -	\$ 61,644	\$ 108,206
Investments	48,477	-	64,180	112,657
Accounts Receivable	-	408	-	408
Due From Other Funds	-	-	4,090	4,090
Due From Other Governmental Units	-	149,577	8,137	157,714
Prepayments	1,927	4,854	-	6,781
Restricted Assets:				
Special Assessments	-	-	10,398	10,398
Noncurrent Assets:				
Land	46,221	21,000	-	67,221
Buildings & Structures, Net	3,994	20,812	-	24,806
Other Improvements, Net	705,938	1,491,054	-	2,196,992
Total Assets	\$ 853,119	\$ 1,687,705	\$ 148,449	\$ 2,689,273
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 87	\$ 1,276	\$ 2,499	\$ 3,862
Due to Other Funds	3,707	150	234	4,091
Interfund Loans Payable	56,243	45,854	-	102,097
Due to Other Governmental Units	-	-	3,901	3,901
Accrued Employee Benefits	-	4,811	4,503	9,314
Unearned Revenue	-	10,000	-	10,000
Custodial Accounts	-	(369)	-	(369)
Noncurrent Liabilities:				
Due Within One Year	-	-	7,381	7,381
Compensated Absences	-	9,236	6,637	15,873
Other Long-Term Liabilities	-	-	3,815	3,815
Total Liabilities	60,037	70,958	28,970	159,965
Net Position				
Invested in Capital Assets	756,153	1,532,866	-	2,289,019
Restricted: Special Assessments	-	-	11,196	11,196
Unrestricted	36,929	83,881	108,283	229,093
Total Net Position	\$ 793,082	\$ 1,616,747	\$ 119,479	\$ 2,529,308

See Accompanying Notes to Financial Statements